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PATENT**CERTIFICATE OF FACSIMILE TRANSMISSION**

I hereby certify that this correspondence (along with any paper referred to as being attached or enclosed) is being sent via facsimile on the date shown below to: 703-872-9319, Box AF, Assistant Commissioner for Patents, U.S. Patent and Trademark Office, Washington, D.C. 20231.

Date: 2/28/03

Himanshu S. Amin

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of:

Applicant(s): Jeffrey A. Shields, et al.

Examiner: Joannie A. Garcia

Serial No: 09/728,554

Art Unit: 2823

Filing Date: December 1, 2000

Title: DUAL SPACER PROCESS FOR NON-VOLATILE MEMORY DEVICES

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TECHNOLOGY CENTER 2800

REPLY TO FINAL OFFICE ACTION DATED DECEMBER 31, 2002

Dear Sir:

Favorable reconsideration of the above-identified patent application is respectfully requested in view of the comments below.

PATENT

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CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence (along with any paper referred to as being attached or enclosed) is being sent via facsimile on the date shown below to: 703-872-9319, Art. Unit 2800 (After Final), U.S. Patent and Trademark Office, Washington, D.C. 20231.

Date: 3-27-03

Himanshu S. Amin

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Response
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of:

Applicant(s): Jeffrey A. Shields, et al.

Examiner: Joannie A. Garcia TECHNOLOGY CENTER 2800

Serial No: 09/728,554

Art Unit: 2823

Filing Date: December 1, 2000

Title: DUAL SPACER PROCESS FOR NON-VOLATILE MEMORY DEVICES

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JAH
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Box AF
Assistant Commissioner for Patents
U.S. Patent and Trademark Office
Washington, D.C. 20231

REPLY TO ADVISORY ACTION DATED MARCH 21, 2003

Dear Sir:

Favorable reconsideration of the above-identified patent application is respectfully requested in view of the comments below. A Notice of Appeal is being filed concurrently herewith under separate cover.